

EFT FILING INSTRUCTIONS FOR SALES AND USE TAX PREPAYMENT ACCOUNTS

(The following due dates do not apply to taxpayers filing on a special reporting basis.)

Prepayments of tax are due as follows:

FIRST, THIRD AND FOURTH CALENDAR QUARTERS

The **first prepayment** is due on or before the 24th day of the month following the first month of the quarter.

The **second prepayment** is due on or before the 24th day of the month following the second month of the quarter.

All prepayments in the first, third and fourth quarters must be an amount:

1. not less than 90% of the tax liability for the month, or
2. equal to one-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

SECOND CALENDAR QUARTER

The **first prepayment** is due on or before May 24th. This prepayment is for the month of April and must be an amount equal to:

1. 95% of the tax liability for the month of April, or
2. one-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

The **second prepayment** is due on or before **June 23rd**. This prepayment is for the period of **MAY 1** through **JUNE 15** and must be an amount equal to:

1. 95% of the tax liability for May plus 95% of the tax liability for the first 15 days of June, or
2. 142.5% of the tax liability for May or
3. one-half (1/2) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

Schedule for Electronic Funds Transfer Payments of Sales and Use Taxes (Showing Correct Tax Type Code for Period Ending Date)

QUARTERLY OR QUARTERLY PREPAYMENT REPORTING BASIS FOR SALES AND USE TAX			
REPORTING PERIOD	TAX TYPE CODE	PERIOD ENDING DATE	DUE DATE
1ST QUARTER (JANUARY—MARCH)			
FIRST PREPAYMENT	04101	1/31/YY	2/24/YY
SECOND PREPAYMENT	04102	Last day of February	3/24/YY
QUARTERLY PAYMENT	04100	3/31/YY	4/30/YY
2ND QUARTER (APRIL—JUNE)			
FIRST PREPAYMENT	04101	4/30/YY	5/24/YY
SECOND PREPAYMENT	04102	6/15/YY	6/23/YY
QUARTERLY PAYMENT	04100	6/30/YY	7/31/YY
3RD QUARTER (JULY—SEPTEMBER)			
FIRST PREPAYMENT	04101	7/31/YY	8/24/YY
SECOND PREPAYMENT	04102	8/31/YY	9/24/YY
QUARTERLY PAYMENT	04100	9/30/YY	10/31/YY
4TH QUARTER (OCTOBER—DECEMBER)			
FIRST PREPAYMENT	04101	10/31/YY	11/24/YY
SECOND PREPAYMENT	04102	11/30/YY	12/24/YY
QUARTERLY PAYMENT	04100	12/31/YY	1/31/YY

Reminder: In addition to making your electronic payment, be sure to file your tax return through the mail on a timely basis.

(over)

Schedule for Electronic Funds Transfer Payments of Sales and Use Taxes
(Showing Correct Tax Type Code for Period Ending Date)

MONTHLY REPORTING BASIS FOR SALES AND USE TAX			
REPORTING PERIOD	TAX TYPE CODE*	PERIOD ENDING DATE	DUE DATE
JANUARY	04100	1/31/YY	Last day of February
FEBRUARY	04100	Last day of February	3/31/YY
MARCH	04100	3/31/YY	4/30/YY
APRIL	04100	4/30/YY	5/31/YY
MAY	04100	5/31/YY	6/30/YY
JUNE	04100	6/30/YY	7/31/YY
JULY	04100	7/31/YY	8/31/YY
AUGUST	04100	8/31/YY	9/30/YY
SEPTEMBER	04100	9/30/YY	10/31/YY
OCTOBER	04100	10/31/YY	11/30/YY
NOVEMBER	04100	11/30/YY	12/31/YY
DECEMBER	04100	12/31/YY	1/31/YY

* Tax Type Code 05600 must be used in reporting prepayment of sales tax on fuel distributions. All prepayments of sales tax on fuel distributions are due on the 25th of the month.

Reminder: In addition to making your electronic payment, be sure to file your tax return through the mail on a timely basis.